

Registered number: 662278

Finsbury Park Investments Limited

**Abridged Financial statements
For the Year Ended 31 May 2025
(as modified by Sections 352 and 353
of the Companies Act 2014)**

Finsbury Park Investments Limited

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Finsbury Park Investments Limited

Director's Responsibilities Statement For the Year Ended 31 May 2025

The director is responsible for preparing the Director's Report and the in accordance with Irish law and regulations.

Irish company law requires the director to prepare the for each financial year. Under the law, the director has elected to prepare the in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

Under company law, the director must not approve the unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

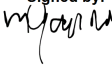
In preparing these , the director is required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The director is responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy, enable them to ensure that the and Director's Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

On behalf of the board

Signed by:

.....B48E60950E1249B.....
Michael Gannon
Director

Date: 30 January 2026

Independent Auditors' Special Report to the Director of Finsbury Park Investments Limited Pursuant to Section 356 of the Companies Act 2014

We have examined:

- (i) the abridged financial statements for the year ended 31 May 2025 on pages 6 to 12 which the director of Finsbury Park Investments Limited propose to annex to the Annual Return of the Company; and
- (ii) the financial statements to be laid before the Annual General Meeting which form the basis for those abridged financial statements.

Respective responsibilities of Directors and Auditors

It is your responsibility to prepare the abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the director are entitled under Section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the Company and that those abridged financial statements have been properly prepared pursuant to Section 353 of that Act (exemptions available for small companies) and to report our opinion to you.

This report is made solely to the director in accordance with Section 356 of the Companies Act 2014. Our work was undertaken so that we might state to the director those matters we are required to state to him in our report under Section 356 of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the director for our work, for this report, or for the opinions we have formed.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the Company is entitled to annex abridged financial statements to the Annual Return of the Company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

Opinion on financial statements

In our opinion the director is entitled under Section 352 of the Companies Act 2014 to annex to the Annual Return of the Company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of Section 353 of that Act (exemptions available for small sized companies).

Other information

On 30 January 2026 we reported as auditors of Finsbury Park Investments Limited to the member on the Company's financial statements for the year ended 31 May 2025 to be laid before its Annual General Meeting and our report was as follows:

Independent Auditors' Special Report to the Director of Finsbury Park Investments Limited Pursuant to Section 356 of the Companies Act 2014 (continued)

"We have audited the financial statements of Finsbury Park Investments Limited (the 'Company') for the year ended 31 May 2025, which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity and the notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', applying Section 1A of that Standard.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 May 2025 and of its profit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the director with respect to going concern are described in the relevant sections of this report.

Independent Auditors' Special Report to the Director of Finsbury Park Investments Limited Pursuant to Section 356 of the Companies Act 2014 (continued)

Other information

The director is responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Director's Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Director's Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Director's Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of director's remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Independent Auditors' Special Report to the Director of Finsbury Park Investments Limited Pursuant to Section 356 of the Companies Act 2014 (continued)

Respective responsibilities and restrictions on use

Responsibilities of directors

As explained more fully in the Director's Responsibilities Statement on page 1, the director is responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the director determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the director is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <http://www.iaasa.ie>. This description forms part of our Auditors' Report."

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the Company's member in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's member those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's member for our audit work, for this report, or for the opinions we have formed.

**Lorcan Colclough
for and on behalf of
Forvis Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre
Block 3
Harcourt Road
Dublin 2**

30 January 2026

Finsbury Park Investments Limited

Abridged Statement of Financial Position

As at 31 May 2025

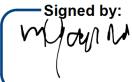
	Notes	2025 €	2024 €
Non-current assets			
Financial assets	6	247,868	-
		<u>247,868</u>	<u>-</u>
Current assets			
Debtors	7	842,410	161,100
Cash at bank and in hand	8	20,534,406	20,347,794
		<u>21,376,816</u>	<u>20,508,894</u>
Creditors: amounts falling due within one year	9	(17,946)	-
Net current assets		<u>21,358,870</u>	<u>20,508,894</u>
Total assets less current liabilities		<u><u>21,606,738</u></u>	<u><u>20,508,894</u></u>
Capital and reserves			
Called up share capital presented as equity	10	200	200
Profit and loss account		<u>21,606,538</u>	<u>20,508,694</u>
Shareholders' funds		<u><u>21,606,738</u></u>	<u><u>20,508,894</u></u>

I, as director of Finsbury Park Investments Limited, state that:

The Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it is entitled to the benefit of that exemption as a small Company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the small companies regime.

The financial statements were approved:

Signed by:

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Michael Gannon
Director

Date: 30 January 2026

Finsbury Park Investments Limited

Statement of Changes in Equity For the Year Ended 31 May 2025

	Called up share capital €	Profit and loss account €	Total equity €
At 31 May 2023	200	17,386,027	17,386,227
Profit for the year	-	3,122,667	3,122,667
At 31 May 2024	200	20,508,694	20,508,894
Profit for the year	-	1,097,844	1,097,844
At 31 May 2025	200	21,606,538	21,606,738

Finsbury Park Investments Limited

Notes to the Abridged Financial Statements

For the Year Ended 31 May 2025

1. General information

Finsbury Park Investments Limited is a limited liability company incorporated in Ireland. The registered office is Maple House, South County Business Park, Leopardstown, Dublin 18.

2. Statement of compliance

The financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" ("FRS 102"), applying Section 1A of that Standard, and the Companies Act 2014.

3. Accounting policies

3.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

3.2 Financial assets

Financial assets are stated at cost less provision for any impairment.

3.3 Interest income

Interest income is recognised in profit or loss using the effective interest method.

Finsbury Park Investments Limited

Notes to the Abridged Financial Statements

For the Year Ended 31 May 2025

3. Accounting policies (continued)

3.4 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

3.5 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each reporting date. Gains and losses on remeasurement are recognised in the Profit and Loss Account for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each reporting date. Gains and losses on remeasurement are recognised in profit or loss for the period.

3.6 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

3.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Finsbury Park Investments Limited

Notes to the Abridged Financial Statements For the Year Ended 31 May 2025

3. Accounting policies (continued)

3.8 Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

3.9 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3.10 Dividends

Final dividends are recorded in the financial statements in the period in which they are approved by the company's shareholders. Interim dividends are recorded in the period in which they are approved and paid.

4. Judgements in applying accounting policies and key sources of estimation uncertainty

The company made judgements, estimates and assumptions about the carrying amounts of assets and liabilities that were not readily apparent from other sources in the application of the company's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors that are considered to be reasonable under the circumstances. Actual results may differ from the estimates.

4.1 Critical judgements made in applying the company's accounting policy

Management is of the opinion that there are no critical judgements (other than those involving estimates) that have a significant effect on the amounts recognised in the financial statements.

5. Employees

The Company has no employees other than the director, who did not receive any remuneration (2024 - €NIL).

Finsbury Park Investments Limited

Notes to the Abridged Financial Statements For the Year Ended 31 May 2025

6. Financial assets

	2025 €	2024 €
At beginning of the year	-	-
Investments	397,257	-
Disposals	(151,000)	-
Realised gain	1,611	-
At end of the year	<u>247,868</u>	<u>-</u>

At the year end date, the company held multi asset funds and government bonds. The bonds were held to maturity of more than 12 months after year end. The assets were measured at fair value through the statement of comprehensive income in line with the company's accounting policy.

7. Debtors

	2025 €	2024 €
Other debtors	161,829	100
Amounts owed from connected parties (Note 11)	680,581	161,000
	<u>842,410</u>	<u>161,100</u>

8. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	<u>20,534,406</u>	<u>20,347,794</u>

9. Creditors: amounts falling due within one year

	2025 €	2024 €
Corporation tax	1,646	-
Accruals	16,300	-
	<u>17,946</u>	<u>-</u>

Finsbury Park Investments Limited

Notes to the Abridged Financial Statements For the Year Ended 31 May 2025

10. Share capital

	2025	2024
	€	€
Allotted, called up and fully paid		
200 (2024 - 200) Ordinary shares of €1.00 each	200	200

11. Related party transactions

During the year, the company advanced €519,581 to Finsbury Park Properties Limited. At the year end, the company was due an amount of €680, 581 (2024: €161,000) from Finsbury Park Properties Limited. There is a commonality of directors between Finsbury Park Investments Limited and Finsbury Park Properties Limited (Note 7).

12. Events subsequent to the year end

There have been no significant events affecting the company since the year end.

13. Controlling party

The company is a wholly owned subsidiary of Optima Informatics Limited, a company incorporated in the Republic of Ireland.

The ultimate controlling party is Michael Gannon.

14. Approval of financial statements

The director approved these financial statements for issue on 30 January 2026.